

109TH CONGRESS
1ST SESSION

H. R. 235

To amend the Internal Revenue Code of 1986 to protect the religious free exercise and free speech rights of churches and other houses of worship.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 4, 2005

Mr. JONES of North Carolina introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to protect the religious free exercise and free speech rights of churches and other houses of worship.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Houses of Worship
5 Free Speech Restoration Act of 2005”.

6 **SEC. 2. HOUSES OF WORSHIP PERMITTED TO ENGAGE IN**
7 **RELIGIOUS FREE EXERCISE AND FREE**
8 **SPEECH ACTIVITIES, ETC.**

9 (a) IN GENERAL.—Section 501 of the Internal Rev-
10 enue Code of 1986 is amended by redesignating subsection

1 (q) as subsection (r) and by inserting after subsection (p)
 2 the following new subsection:

3 “(q) An organization described in section
 4 170(b)(1)(a)(1) or section 508(c)(1)(A) shall not fail to
 5 be treated as organized and operated exclusively for a reli-
 6 gious purpose, nor shall it be deemed to have participated
 7 in, or intervened in any political campaign on behalf of
 8 (or in opposition to) any candidate for public office, for
 9 purposes of subsection (c)(3) or section 170(c)(2), 2055,
 10 2106, 2522, or 4955 because of the content, preparation,
 11 or presentation of any homily, sermon, teaching, dialectic,
 12 or other presentation made during religious services or
 13 gatherings.”.

14 (b) EFFECTIVE DATE.—The amendment made by
 15 subsection (a) shall apply to taxable years ending after
 16 the date of enactment of this Act.

17 **SEC. 3. CAMPAIGN FINANCE LAWS UNAFFECTED.**

18 No member or leader of an organization described in
 19 section 501(q) of the Internal Revenue Code of 1986 (as
 20 added by section 2) shall be prohibited from expressing
 21 personal views on political matters or elections for public
 22 office during regular religious services, so long as these
 23 views are not disseminated beyond the members and
 24 guests assembled together at the service. For purposes of
 25 the preceding sentence, dissemination beyond the members

1 and guests assembled together at a service includes a mail-
2 ing that results in more than an incremental cost to the
3 organization and any electioneering communication under
4 section 304(f) of the Federal Election Campaign Act of
5 1971 (2 U.S.C. 434(f)). Nothing in the amendment made
6 by section 2 shall be construed to permit any disburse-
7 ments for electioneering communications or political ex-
8 penditures prohibited by the Federal Election Campaign
9 Act of 1971.

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